IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD
(Special Original Jurisdiction)

MONDAY, THE TWENTY FIFTH DAY OF JUNE
TWO THOUSAND AND SEVEN

PRESENT
THE HON'BLE SRI JUSTICE BILAL NAZKI
and
THE HON'BLE SRI JUSTICE S.ANANDA REDDY

WRIT PETITION No.5901 of 1997

Between:

Sb.Rafatunnisa Begum

..... PETITIONER

and

1.The Assistant Commissioner of Wealth Tax,
Circle-1(3) Aayakar Bhavan, Basheerbagh, Hyderabad and others.

.....RESPONDENTS

The Hon'ble Sri Justice Bilal Nazki
and
The Hon'ble Sri Justice S.Ananda Reddy

Writ Petition No.5901 of 1997

Order: *(per the Hon'ble Sri Justice Bilal Nazki)*

Nobody appears for the petitioner. We have heard the learned senior Counsel for the respondents.

The petitioner was aggrieved of a notice given by the respondent-authorities on 24-03-1995 to reopen the assessment with respect to the wealth tax under the Wealth

Tax Act on the ground that the first respondent-Assistant Commissioner had reason to believe that net wealth chargeable to tax for the assessment year 1984-85 had escaped assessment.

This matter had already been considered by a Division Bench of this Court in a judgment reported in ***H.E.H.The Nizam's Jewellery Trust vs. Assistant Commissioner of Wealth Tax & Others***[1] wherein this Court, in similar circumstances, allowed a batch of Writ Petitions on the grounds mentioned in the judgment cited supra.

Relying on the same judgment, we feel that this Writ Petition has to be allowed and the impugned notice has to be quashed.

The Writ Petition is, accordingly, allowed and the impugned notice dated 24-03-1995 is quashed. No costs.

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(Bilal Nazki, J)

25th June, 2007

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(S.Ananda Reddy, J)

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[1] **[1997] 227 ITR 52**